

EXHIBIT F

BUTZEL LONG
ATTORNEYS AND COUNSELORS

Tax I.D. No 38-2384883

Suite 100 150 West Jefferson
Detroit, Michigan 48226
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butzel.com

September 20, 2006

To: David Sherbin, Esq., Delphi Corp.
Mr. John D. Sheehan., Delphi Corp.
John Wm. Butler, Jr., Esq., Skadden, Arps, Slate, Meagher & Flom, LLP
Alicia M. Leonhard, Esq., Office of the United States Trustee
Robert J. Rosenberg, Esq., Latham & Watkins, LLP
Marissa Wesley, Esq., Simpson Thacher & Bartlett, LLP
Marlane Melican, Esq., Davis Polk & Wardell
Ms. Valeria Venable, GE Plastics, Americas

**Summary of Total Billable Hours by Category
for the Period August 1, 2006 through August 31, 2006**

<u>Matter Description</u>	<u>Hours</u>	<u>Amount</u>
Business Operations	417.40	\$100,239.20
Employee Benefits/Pensions	80.00	\$15,040.00
Litigation	133.90	\$27,786.60
Totals:	<u>631.30</u>	<u>\$143,065.80</u>

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**Summary of Disbursements
for the Period August 1, 2006 through August 31, 2006**

<u>Disbursement</u>	<u>Amount</u>
Telephone Charges	\$48.02
Express Delivery Charges	\$166.31
Delivery – Car Messenger	\$3.12
Travel Expenses	\$5.34
Professional Service – Vendor McNair Law Firm	\$19,761.58
Color Copies	\$60.90
Copies	\$8.00
Digital Reproduction	\$159.30
Totals:	<u>\$20,212.57</u>

**Summary of Total Billable Hours by Attorneys and Paraprofessionals
for the Period August 1, 2006 through August 31, 2006**

<u>Name</u>	<u>Position</u>	<u>Admitted</u>	<u>Rate</u>	<u>Hours</u>	<u>Totals</u>
Attorneys					
Thomas B. Radom	Shareholder	1974	\$250.00	171.00	\$42,750.00
Matthew Wilkins	Shareholder	1983	\$250.00	155.00	\$38,750.00
Edward M. Kronk	Shareholder	1971	\$250.00	12.80	\$3,200.00
Bruce L. Sendek	Shareholder	1977	\$250.00	.40	\$100.00
Daniel J. Dulworth	Shareholder	1988	\$228.00	8.60	\$1,960.80
David B. Braun	Shareholder	1993	\$228.00	1.40	\$319.20
Herbert C. Donovan	Shareholder	1991	\$233.75	68.90	\$16,105.64
Susan L. Johnson	Sr. Attorney	1984	\$224.00	17.50	\$3,920.00
Paula A. Hall	Associate	2000	\$200.00	72.50	\$14,500.00
Charlotte A. Garry	Associate	1998	\$188.00	80.00	\$15,040.00
Timothy J. Lowe	Associate	2005	\$148.75	43.00	\$6,396.36

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Paralegals

Laura E. Clark	Paralegal	\$119.00	.20	\$23.80
Grand Total:		<u>631.30</u>		<u>\$143,065.80</u>

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SUITE 900 150 WEST JEFFERSON
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(313) 225-7000

DELPHI AUTOMOTIVE SYSTEMS
ACCOUNT NUMBER: 000115900
INVOICE NO.: 8311694

September 12, 2006

[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: GENERAL

000115900-0015

DISBURSEMENTS:

Copies	1.60
Express Delivery Charges	166.31

	167.91
TOTAL DISBURSEMENTS	167.91
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Matter Total	167.91
	=====

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September 12, 2006

[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: TOWER AUTOMOTIVE, INC. 000115900-0074

DATE	INIT DESCRIPTION	TASK	HOURS
08/01/06	TBR Review claims objections.	03	.40

TOTAL BILLABLE HOURS 0.40

TOTAL FEES 100.00

TOTAL FEES 100.00

Matter Total 100.00

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ACCOUNT NUMBER: 000115900
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September 12, 2006

[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: EMPLOYMENT SECONDMENT 000115900-0078

DATE	INIT	DESCRIPTION	TASK	HOURS
08/01/06	C_G	Attention to Avey Charge including phone calls from Investigator Burns and phone calls to John Coffman and Derek Potter.	06	4.00
08/01/06	C_G	Attention to Stesiak Charge including review of paperwork from Cliff Roberts.	06	4.00
08/02/06	C_G	Attention to Avey Charge including follow up letter to Investigator Burns regarding claims, follow up phone calls to Investigator Burns, and calls to John Coffman and Derek Potter to arrange conference call with Investigator Burns.	06	7.00
08/02/06	C_G	Attention to Stesiak Charge including call to Investigator Robison for an extension and confirming letter.	06	1.00
08/08/06	C_G	Attention to Avey civil rights charge including calls to Investigator Burns, and preparation of Supervisor Coffman for conference call with Burns.	06	4.00
08/08/06	C_G	Started drafting Stesiak position statement.	06	4.00
08/09/06	C_G	Attention to Avey charge including conference call with Investigator Burns, Supervisor Coffman and HR Manager Richardt.	06	1.00

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08/09/06	C_G	Attention to personnel file issue for Frank Kuplicki	06	1.00
08/09/06	C_G	Continued drafting Stesiak position statement.	06	6.00
08/15/06	C_G	Finalized and filed Stesiak position statement.	06	2.00
08/15/06	C_G	Attention Avey charge including call from Investigator Burns and faxing EEO1 Report.	06	1.00
08/15/06	C_G	Started research regarding guardian issue and buyout.	06	1.00
08/15/06	C_G	Attention to Akers Charge.	06	4.00
08/16/06	C_G	Research under Ohio law regarding whether a guardian can sign a buy-out agreement for a ward and e-mail with results to Jeff Peterson.	06	8.00
08/22/06	C_G	Attention to Mary Ann Akers Charge.	06	8.00
08/23/06	C_G	Attention to Mary Ann Akers Charge.	06	6.00
08/23/06	C_G	Attention to Allie's Request for Reconsideration.	06	2.00
08/29/06	C_G	Started drafting Mary Ann Akers position statement; call to Mary Gray for additional information for Mary Ann Akers position statement.	06	8.00
08/30/06	C_G	Received additional information from Mary Gray for Mary Ann Akers position statement; finalized position statement for filing.	06	8.00

TOTAL BILLABLE HOURS 80.00

TOTAL FEES 15040.00

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[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: DAYTON TOOL 000115900-0095

DATE	INIT	DESCRIPTION	TASK	HOURS
08/07/06	MEW	Attention to Plasco payment of Dayton Tool receivable.	03	.20

TOTAL BILLABLE HOURS 0.20

TOTAL FEES 50.00

TOTAL FEES 50.00

Matter Total 50.00

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September 12, 2006

[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: PLASCO

000115900-0097

DATE	INIT	DESCRIPTION	TASK	HOURS
08/04/06	TBR	Review file and draft amendment to Accommodation Agreement, letter agreement regarding additional participations.	03	1.00
08/04/06	TBR	E-mail to C. Archambault regarding draft Agreements.	03	.20
08/04/06	TBR	Review Charlevoix Trade Agreement.	03	.30
08/04/06	TBR	Telephone conference with C. Archambault regarding draft Agreements, Charlevoix.	03	.30
08/07/06	TBR	Revised Charlevoix letter and e-mail to C. Archambault regarding same.	03	.50
08/09/06	TBR	Conference call with C. Archambault, D. Wollschlager regarding Charlevoix, draft Agreements.	03	.60
08/15/06	TBR	Telephone conference with C. Archambault regarding status.	03	.20
08/25/06	TBR	Telephone conference with C. Archambault regarding Accommodation Agreement, additional funding.	03	.30

TOTAL BILLABLE HOURS

3.40

TOTAL FEES

850.00

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[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: POST BANKRUPTCY GENERAL

000115900-0100

DATE	INIT	DESCRIPTION	TASK	HOURS
08/07/06	TBR	Draft status report to client.	03	.60
08/18/06	TBR	Draft weekly status report.	03	.60

TOTAL BILLABLE HOURS 1.20

TOTAL FEES 300.00

TOTAL FEES 300.00

Matter Total 300.00

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[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: GRIFFIN THERMAL PRODUCTS, INC. 000115900-0101

DATE	INIT	DESCRIPTION	TASK	HOURS
08/30/06	TBR	E-mail to S. Corcoran regarding fee discussion.	03	.60

TOTAL BILLABLE HOURS	0.60
TOTAL FEES	150.00

DISBURSEMENTS:

Professional Service-Other Counsel	19761.58

	19761.58
 TOTAL FEES	150.00
 TOTAL DISBURSEMENTS	19761.58
 Matter Total	19911.58
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[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: MRC INDUSTRIAL GROUP, INC. 000115900-0102

DATE	INIT	DESCRIPTION	TASK	HOURS
08/10/06	MEW	Email from GM counsel regarding execution of Second Amendment to Intercustomer Agreement.	03	.10
08/14/06	MEW	Email from and to Delphi regarding extension of Trust Agreement.	03	.10

TOTAL BILLABLE HOURS 0.20

TOTAL FEES 50.00

DISBURSEMENTS:

Copies	0.60	-----
		0.60
TOTAL FEES	50.00	
TOTAL DISBURSEMENTS	0.60	
		=====
Matter Total	50.60	
		=====

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[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: MPC

000115900-0107

DATE	INIT	DESCRIPTION	TASK	HOURS
08/08/06	TBR	E-mails with A. Masse, N. Lamb-Hale regarding status of asset sale.	03	.40
08/14/06	TBR	Conference call with N. Lamb-Hale, A. Masse regarding sale proceeds.	03	.50
08/15/06	TBR	Telephone conference with D. Freidman regarding open items.	03	.30
08/15/06	TBR	Review Freidman e-mails regarding open items.	03	.50
08/15/06	TBR	Telephone conferences with N. Lamb-Hale regarding open items.	03	.40
08/23/06	TBR	Telephone conference with G. Eynon regarding lien claims to sale proceeds.	03	.30

TOTAL BILLABLE HOURS 2.40

TOTAL FEES 600.00

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[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: DELPHI CORPORATION VS. SEGWAY, INC. 000115900-0112

DATE	INIT	DESCRIPTION	TASK	HOURS
08/09/06	BLS	Conference with D. Dulworth regarding arbitration issues.	10	.40
08/09/06	D D	Review and analysis of purchase orders and terms and conditions and conference with partner, Bruce Sendek, regarding AAA procedures and strategy.	10	.40
08/09/06	D D	E-mail to Jim Derian regarding meeting with Gary Cameron.	10	.20
08/15/06	D D	Research on background of Segway, Inc.	10	.50
08/15/06	D D	Telephone conference with Lyle Shuey regarding meeting.	10	.30
08/15/06	D D	Prepare e-mail to Jim Derian regarding meeting with Lyle Shuey.	10	.10
08/16/06	D D	Further research regarding media coverage of Delphi and Segway venture.	10	.90
08/21/06	D D	Review and analysis of file and prepare for meeting with Lyle Shuey.	10	1.00
08/22/06	D D	Further review of file and preparation for meeting with Lyle Shuey.	10	2.20
08/22/06	D D	Meeting with Lyle Shuey in Brighton, Michigan.	10	3.00

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TOTAL BILLABLE HOURS	9.00
TOTAL FEES	2060.80

TOTAL FEES	2060.80
Matter Total	2060.80
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September 12, 2006

[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: NEFF-PERKINS COMPANY 000115900-0114

DATE	INIT	DESCRIPTION	TASK	HOURS
08/03/06	TBR	Review e-mails regarding revised bank build and production issues.	03	.50
08/03/06	TBR	Telephone conferences with D. Neumann regarding bank build, production issues.	03	.50
08/03/06	TBR	Telephone conferences with A. Bowman regarding Neumann call.	03	.40
08/04/06	TBR	E-mails with D. Neumann regarding meeting.	03	.40
08/08/06	TBR	Review D. Neumann e-mail regarding Exit Agreement.	03	.20
08/08/06	TBR	Telephone conference with A. Bowman regarding Exit Agreement.	03	.30
08/09/06	TBR	Review Delphi POs.	03	.40
08/09/06	TBR	Telephone conference with A. Bowman regarding meeting.	03	.20
08/09/06	TBR	Telephone conference with D. Neumann, A. Goldnar regarding meeting, POs.	03	.30
08/10/06	TBR	Voicemails with A. Bowman regarding POs, production.	03	.30
08/11/06	TBR	Telephone conference with A. Goldnar regarding Exit Agreement.	03	.20

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DELPHI AUTOMOTIVE SYSTEMS
ACCOUNT NUMBER: 000115900
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September 12, 2006

08/11/06	TBR	Review Delphi Team e-mails regarding production.	03	.30
08/11/06	TBR	Telephone conference with A. Bowman regarding Neff meeting.	03	.20
08/11/06	TBR	Review Neff tooling list.	03	.30
08/14/06	TBR	Review client e-mails regarding production issues.	03	.20
08/15/06	TBR	Review e-mails regarding Yoder, E & C.	03	.30
08/15/06	TBR	Telephone conference with A. Perry regarding funding.	03	.20
08/17/06	TBR	Telephone conference with A. Bowman regarding meeting.	03	.20
08/17/06	TBR	Review A. Gardner e-mail regarding accounts payable.	03	.20
08/18/06	TBR	Telephone conference and e-mails with A. Goldner regarding accounts payable, meeting, production issues.	03	1.00
08/18/06	TBR	Telephone conferences with A. Bowman regarding accounts payable, meeting, production issues.	03	.50
08/21/06	TBR	Review Goldner response to production issues.	03	.20
08/21/06	TBR	E-mail and telephone conference with A. Bowman regarding Goldner e-mail.	03	.60
08/21/06	TBR	Draft response e-mail to Goldner regarding production issues.	03	.30
08/21/06	TBR	Review Goldner reply to e-mail.	03	.20
08/21/06	TBR	E-mail to A. Bowman regarding Goldner reply.	03	.20
08/23/06	TBR	Conference call with Delphi Team regarding production, tooling issues.	03	1.00

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08/24/06	TBR	E-mail to A. Goldner regarding August 29 meeting.	03	.20
08/25/06	TBR	Review Goldner e-mail regarding August 29 meeting.	03	.20
08/25/06	TBR	E-mail to A. Bowman regarding August 29 meeting.	03	.20
08/28/06	TBR	Reviewed Bowman e-mail regarding exit issues.	03	.20
08/28/06	TBR	Prepared for August 29 meeting with Neff.	03	.60
08/29/06	TBR	Meeting in Cleveland with A. Bowman, Neff representatives regarding Exit Agreement.	03	10.00

TOTAL BILLABLE HOURS 21.00

TOTAL FEES 5250.00

DISBURSEMENTS:

Copies	2.00	-----
		2.00

TOTAL FEES 5250.00

TOTAL DISBURSEMENTS 2.00

Matter Total 5252.00

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ACCOUNT NUMBER: 000115900
INVOICE NO.: 8311694

September 12, 2006

[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: CEP PRODUCTS 000115900-0119

DATE	INIT	DESCRIPTION	TASK	HOURS
08/01/06	TBR	Conference call with Customer Group regarding business plan.	03	.60
08/01/06	TBR	Telephone conference with Delphi Team regarding business plan, proposed resourcing.	03	1.00
08/01/06	TBR	Telephone conference with M. Everett regarding meeting with CEP.	03	.20
08/02/06	TBR	Telephone conference with D. Baty regarding Hutchinson call.	03	.30
08/02/06	TBR	Telephone conferences with M. Everett regarding August 3 conference call with CEP.	03	.50
08/02/06	TBR	Review M. Everett e-mail regarding legal issues.	03	.30
08/02/06	TBR	Review Agreements regarding legal issues.	03	.50
08/02/06	TBR	Telephone conference with J. Bamberg regarding CEP, Delphi call.	03	.40
08/03/06	TBR	Draft responses to M. Everett bankruptcy questions.	03	1.30
08/03/06	TBR	Conference call with Delphi Team regarding bankruptcy issues, strategy.	03	1.00

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08/04/06	TBR	Review Bambery e-mail regarding financial problems.	03	.20
08/04/06	TBR	Telephone conference with M. Everett regarding financial problems.	03	.20
08/04/06	TBR	Telephone conference with J. Fetter regarding resourcing issues.	03	.40
08/04/06	TBR	Conference call with Delphi Team regarding resourcing issues.	03	.50
08/07/06	TBR	E-mail to J. Fischer regarding Chapter 11.	03	.20
08/07/06	TBR	E-mail to J. Fetter regarding status of tooling issue.	03	.20
08/07/06	TBR	Telephone conference with J. Fischer regarding Plan update.	03	.30
08/08/06	TBR	Review Everett e-mail regarding strategy.	03	.20
08/08/06	TBR	Telephone conference with S. Corcoran regarding Mexican counsel.	03	.20
08/08/06	TBR	Telephone conference with M. Everett and B. Diehl regarding strategy.	03	.60
08/08/06	TBR	Conference call with Customer Group regarding funding, production.	03	1.00
08/09/06	TBR	Conference call with Customer Group regarding funding, production.	03	1.00
08/09/06	TBR	Telephone conference with A. Olivas regarding Mexican issues.	03	.40
08/09/06	TBR	Telephone conferences with Delphi Team regarding Mexican issues, access rights.	03	1.00
08/09/06	TBR	Telephone conference with S. Corcoran regarding Mexican counsel.	03	.20
08/10/06	TBR	Conference calls with Customer Group, BBK regarding liquidity, bank build.	03	1.00

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08/10/06	TBR	Conference call with Delphi Team regarding resourcing issues.	03	.50
08/11/06	TBR	Telephone conference with J. Bamberg regarding Trust.	03	.20
08/11/06	TBR	Review J. Bamberg e-mail regarding Trust.	03	.20
08/11/06	TBR	Telephone conferences with M. Everett regarding Accommodation Agreement, additional participations.	03	.50
08/14/06	TBR	Conference call with Customer Group regarding funding.	03	.70
08/14/06	TBR	Review Agreements regarding participations.	03	.30
08/14/06	TBR	Telephone conference with S. Seewer regarding funding.	03	.30
08/15/06	TBR	E-mail to A. Olivas regarding Mexican issues.	03	.40
08/15/06	TBR	Review e-mails regarding change in meeting plans.	03	.40
08/15/06	TBR	Review draft Second Amendment to Accommodation Agreement.	03	.20
08/15/06	TBR	Telephone conference with K. Katsma regarding amendment.	03	.20
08/15/06	TBR	E-mails to M. Everett regarding additional participations.	03	.40
08/15/06	TBR	Review BBK analysis regarding additional participations.	03	.30
08/16/06	TBR	Telephone conference with Customer Group regarding additional participations.	03	.50
08/16/06	TBR	Review draft amendments to Accommodation, Subordinated Participation Agreements.	03	.50
08/16/06	TBR	Telephone conference with M. Everett regarding Agreements, strategy.	03	.30

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08/17/06	TBR	Telephone conferences with Customer Group regarding amendments to Agreements.	03	1.20
08/17/06	TBR	Review draft amendments.	03	.60
08/18/06	TBR	Review revised amendments to Agreements.	03	.60
08/18/06	TBR	E-mails and telephone conferences with Customer Group regarding amendments, funding.	03	.60
08/18/06	TBR	E-mail to Delphi Team regarding amendments.	03	.20
08/18/06	TBR	Review BBK e-mail regarding funding.	03	.20
08/21/06	TBR	E-mail to Delphi Team regarding amended agreements, Disbursing Agent Agreement.	03	.20
08/21/06	TBR	Telephone conferences with M. Everett, J. Bamberry, A. Perry regarding business plan, strategy.	03	2.20
08/21/06	TBR	Review business plan.	03	1.00
08/22/06	TBR	Meeting with Delphi Team, BBK regarding business plan, strategy.	03	1.50
08/22/06	TBR	Meeting with CEP, Customer Group regarding business plan.	03	5.50
08/23/06	TBR	E-mail to M. Everett regarding Summary of August 22 professionals meeting.	03	.50
08/23/06	TBR	Review Bamberg e-mail regarding critical funding issues.	03	.20
08/23/06	TBR	E-mails to Delphi Team regarding amendments, funding.	03	.50
08/23/06	TBR	Telephone conference with A. Perry regarding execution of amendments.	03	.20
08/23/06	TBR	Review CEP Term Sheet.	03	.50
08/23/06	TBR	E-mail to Delphi Team regarding Term Sheet.	03	.20

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A PROFESSIONAL CORPORATION

ATTORNEYS AND COUNSELORS

(I.D. NO. 38-2384883)

SUITE 900 150 WEST JEFFERSON
DETROIT, MICHIGAN 48226-4430
(313) 225-7000

DELPHI AUTOMOTIVE SYSTEMS
ACCOUNT NUMBER: 000115900
INVOICE NO.: 8311694

September 12, 2006

08/23/06	TBR	Telephone conferences with J. Fischer regarding bankruptcy disclosure.	03	.50
08/23/06	TBR	Telephone conference with A. Perry, B. Mazzola regarding bankruptcy disclosure.	03	.30
08/24/06	TBR	Telephone conferences with M. Everett regarding bankruptcy.	03	.60
08/24/06	TBR	Telephone conference with J. Bambery regarding setoff.	03	.20
08/24/06	TBR	Conference calls with Customer Group regarding bankruptcy, DIP.	03	1.50
08/24/06	TBR	Telephone conferences with J. Fischer, J. Hutchinson, S. Seewer regarding DIP.	03	.50
08/24/06	TBR	Analyze risks of customer funding before bankruptcy.	03	.20
08/24/06	TBR	Review Delphi Team e-mails regarding bankruptcy.	03	.40
08/25/06	TBR	Review Everett e-mail regarding bankruptcy, cost sharing.	03	.20
08/25/06	TBR	Conference call with Customer Group regarding bankruptcy, DIP.	03	1.00
08/25/06	TBR	Telephone conferences with S. Seewer, M. Hammer, J. Hutchinson regarding DIP.	03	.70
08/25/06	TBR	Telephone conferences with J. Hutchinson regarding Bank build.	03	.50
08/25/06	TBR	Telephone conferences with B. Lendzion regarding bank build.	03	.60
08/28/06	TBR	Conference calls with Customer Group regarding bankruptcy.	03	1.50
08/28/06	TBR	Telephone conferences with Delphi Team, BBK regarding bankruptcy issues.	03	2.00

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ACCOUNT NUMBER: 000115900
INVOICE NO.: 8311694

September 12, 2006

08/28/06	TBR	Telephone conferences with J. Hutchinson, J. DiDonato, S. Seewer, M. Hammer regarding bankruptcy, DIP terms.	03	.30
08/28/06	TBR	E-mail to J. Hutchinson, J. DiDonato regarding DIP terms.	03	.20
08/28/06	TBR	E-mail to A. Olivas regarding Mexican law.	03	.20
08/28/06	TBR	E-mail to S. Corcoran regarding Olivas e-mail.	03	.20
08/29/06	TBR	Telephone conference with J. Bamberg regarding bankruptcy.	03	.30
08/29/06	TBR	Telephone conference with J. Hutchinson regarding bankruptcy.	03	.20
08/29/06	TBR	Telephone conferences with Delphi Team regarding bankruptcy term sheet.	03	2.00
08/29/06	TBR	Telephone conference with D. Ermer regarding resourcing.	03	.20
08/29/06	TBR	Telephone conference with J. Fetter regarding resourcing.	03	.20
08/30/06	TBR	Revise tooling demand letters and e-mails to Delphi Team regarding same.	03	.70
08/30/06	TBR	Conference calls with Customer Group regarding term sheet.	03	3.00
08/30/06	TBR	Review revised term sheet.	03	1.00
08/30/06	TBR	Telephone conferences with Delphi Team regarding term sheet.	03	1.00
08/31/06	TBR	Reviewed revised term sheet.	03	.50
08/31/06	TBR	Conference calls with Customer Group, CEP, BBK, Glass regarding term sheet.	03	4.00
08/31/06	TBR	Telephone conferences with Delphi Team, BBK regarding term sheet, tooling.	03	1.30

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ACCOUNT NUMBER: 000115900
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September 12, 2006

08/31/06 TBR E-mail to J. Hutchinson, J. DiDonato 03 .40
regarding tooling.

TOTAL BILLABLE HOURS 61.90
TOTAL FEES 15475.00

DISBURSEMENTS:

Copies	36.10
Messenger Services	3.12
Color Copies	56.00

	95.22

TOTAL FEES 15475.00
TOTAL DISBURSEMENTS 95.22

Matter Total 15570.22
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DELPHI AUTOMOTIVE SYSTEMS
ACCOUNT NUMBER: 000115900
INVOICE NO.: 8311694

September 12, 2006

[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: PIXLEY RICHARDS, INC. 000115900-0120

DATE	INIT	DESCRIPTION	TASK	HOURS
08/01/06	TBR	E-mail to K. Craft regarding Trade Agreement charges.	03	.20
08/01/06	TBR	Telephone conference with K. Craft regarding Trade Agreement.	03	.40
08/01/06	TBR	Telephone conferences with T. Dunn regarding Trade Agreement.	03	.40
08/02/06	TBR	Revised Trade Agreement.	03	1.00
08/02/06	TBR	E-mail to B. Smith regarding Trade Agreement.	03	.20
08/07/06	TBR	Telephone conference with T. Dunn regarding Trade Agreement.	03	.30
08/08/06	TBR	Telephone conference with T. Dunn regarding Trade Agreement.	03	.30
08/08/06	TBR	Telephone conference with B. Smith regarding Trade Agreement.	03	.40
08/08/06	TBR	Review Dunn e-mail regarding Trade Agreement.	03	.30
08/09/06	TBR	Review supplier Dacor report.	03	.30
08/09/06	TBR	Telephone conference with T. Dunn regarding status.	03	.20

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ACCOUNT NUMBER: 000115900
INVOICE NO.: 8311694

September 12, 2006

08/17/06	TBR	Telephone conference with J. Ruhm regarding Trade Agreement.	03	.30
08/18/06	TBR	Telephone conference with T. Dunn regarding Trade Agreement.	03	.20
08/21/06	TBR	Revise Trade Agreement.	03	.60
08/21/06	TBR	E-mail to T. Dunn, J. Ruhm regarding same.	03	.20
08/22/06	TBR	Telephone conference with T. Dunn, J. Ruhm regarding Trade Agreement.	03	.40
08/23/06	TBR	Telephone conference with J. Ruhm, T. Dunn regarding Trade Agreement.	03	.30
08/24/06	TBR	Review Ruhm e-mail regarding Trade Agreement.	03	.20
08/24/06	TBR	Revise and e-mail Trade Agreement to Ruhm, Dunn.	03	.50

TOTAL BILLABLE HOURS 6.70

TOTAL FEES 1675.00

DISBURSEMENTS:

Copies	7.10

	7.10

TOTAL FEES 1675.00

TOTAL DISBURSEMENTS 7.10

Matter Total	1682.10
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ACCOUNT NUMBER: 000115900
INVOICE NO.: 8311694

September 12, 2006

[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: MILLER INDUSTRIAL PRODUCTS

000115900-0121

DATE	INIT	DESCRIPTION	TASK	HOURS
08/01/06	MEW	Attention to matter status, Miller operations.	03	.20
08/07/06	MEW	Forecast from C. Archambault.	03	.10
08/08/06	MEW	Email regarding status from W. Mazzaola.	03	.10
08/08/06	MEW	Email from C. Archambault with cash forecast.	03	.30
08/15/06	MEW	Review and revise Accommodation Agreement, Access Agreement and Funding Note.	03	1.10
08/15/06	MEW	Review Agreements and forward to Miller counsel.	03	.70
08/16/06	MEW	Status call with Miller counsel regarding Delphi proposal.	03	.20
08/25/06	MEW	Email from M. Johnson with changes to agreements.	03	.10
08/30/06	MEW	Status email from Delphi; voicemail to Miller counsel.	03	.10
08/31/06	MEW	Conference with C. Archambault regarding operational status at Miller and voicemail to Miller counsel regarding status.	03	.30

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ACCOUNT NUMBER: 000115900
INVOICE NO.: 8311694

September 12, 2006

TOTAL BILLABLE HOURS	3.20
TOTAL FEES	800.00
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TOTAL FEES	800.00
Matter Total	800.00
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INVOICE NO.: 8311694

September 12, 2006

[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: INNOVATIVE GROUP GLOBAL, INC. 000115900-0122

DATE	INIT	DESCRIPTION	TASK	HOURS
08/03/06	MEW	Review motion to extend time to assume and reject contracts.	03	.20
08/24/06	MEW	Review CNR's on Debtor's motion to extend time to file plan and to assume or reject executory contracts.	03	.20
08/25/06	MEW	Review Order extending time to assume or reject contracts.	03	.20
08/28/06	MEW	Review order extending time to file plan.	03	.10
08/28/06	MEW	Review Amended Order establishing deadlines and procedures.	03	.10
08/31/06	MEW	Review monthly income and expense statement.	03	.30
TOTAL BILLABLE HOURS				1.10
TOTAL FEES				275.00

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ACCOUNT NUMBER: 000115900
INVOICE NO.: 8311694

September 12, 2006

[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: STERLING MANUFACTURING COMPANY 000115900-0123

DATE	INIT	DESCRIPTION	TASK	HOURS
08/01/06	TBR	Worked on and completed revised Agreements.	03	2.00
08/01/06	TBR	E-mail and telephone conferences with D. Rose regarding revised Agreements.	03	.60
08/01/06	TBR	Telephone conference with M. Everett regarding revised Agreements.	03	.20
08/01/06	DBB	Revise and redraft Equipment Purchase Agreement.	03	1.40
08/02/06	TBR	Telephone conferences with D. Rose regarding funding letter, status of Agreements.	03	.60
08/02/06	TBR	Draft funding letter and e-mail to Delphi Team regarding same.	03	.50
08/03/06	TBR	Telephone conferences with D. Rose regarding Agreements.	03	.20
08/03/06	TBR	Telephone conference with C. Meyer, attorney for Sterling, regarding Agreements.	03	.20
08/03/06	TBR	E-mail to Delphi Team regarding Agreements.	03	.20
08/04/06	TBR	E-mails with C. Meyer regarding status of Agreements.	03	.40
08/07/06	TBR	E-mail to C. Meyer regarding status of Agreements.	03	.20

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DELPHI AUTOMOTIVE SYSTEMS
ACCOUNT NUMBER: 000115900
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September 12, 2006

08/07/06	TBR	Telephone conference with D. Rose regarding Agreements.	03	.20
08/08/06	TBR	E-mail to C. Meyer regarding status of Agreements.	03	.20
08/09/06	TBR	Telephone conference with BBK, Delphi Team regarding status of Agreement, notice to vendors.	03	1.00
08/09/06	TBR	Review D. Rose e-mail regarding vendor notice.	03	1.00
08/10/06	TBR	Conference calls with Delphi Team regarding status of Agreements.	03	.50
08/10/06	TBR	Review revised drafts of Agreements.	03	.50
08/11/06	TBR	Telephone conference with C. Meyer regarding Agreements.	03	.40
08/11/06	TBR	Worked on changes to Agreements.	03	2.00
08/11/06	TBR	Telephone conference with J. Funke regarding license.	03	.40
08/11/06	TBR	Conference call with Delphi Team regarding Agreements.	03	.70
08/14/06	TBR	Completed revisions to Agreements.	03	.70
08/14/06	TBR	E-mail to C. Meyer regarding revised Agreements.	03	.20
08/14/06	TBR	Telephone conferences with B. Chapman, D. Rose regarding Agreements.	03	.40
08/15/06	TBR	Telephone conference with D. Rose regarding status of Agreement.	03	.20
08/15/06	TBR	Telephone conference with B. Chapman regarding status.	03	.20
08/16/06	TBR	Telephone conference with C. Meyer regarding Agreements.	03	1.00

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DETROIT, MICHIGAN 48226-4430
(313) 225-7000

DELPHI AUTOMOTIVE SYSTEMS
ACCOUNT NUMBER: 000115900
INVOICE NO.: 8311694

September 12, 2006

08/16/06	TBR	Telephone conference with D. Rose regarding Agreements.	03	.30
08/17/06	TBR	Revised Agreements.	03	1.00
08/17/06	TBR	Review Meyer e-mail regarding assignment.	03	.20
08/17/06	TBR	Telephone conference with D. Rose regarding equipment, Visteon.	03	.30
08/18/06	TBR	Completed revisions to Agreements.	03	.60
08/18/06	TBR	E-mails to C. Meyer regarding Agreements, equipment list.	03	.40
08/18/06	TBR	E-mail and telephone conferences with D. Rose regarding Agreements, equipment list, Visteon.	03	.70
08/18/06	TBR	Telephone conference with M. Hammer and J. Hilliard regarding Visteon.	03	.30
08/20/06	TBR	Worked on Visteon letters.	03	.60
08/21/06	TBR	Draft Visteon letter.	03	1.00
08/21/06	TBR	Telephone conference with D. Rose regarding agreements, Visteon.	03	.30
08/21/06	TBR	Telephone conference and e-mail with M. Hammer regarding Visteon.	03	.40
08/22/06	TBR	Telephone conference with C. Meyer regarding Agreements.	03	.50
08/22/06	TBR	Further revisions to Agreements.	03	.50
08/22/06	TBR	E-mails with C. Meyer regarding Agreements.	03	.40
08/22/06	TBR	E-mails with D. Rose regarding Agreements.	03	.40
08/22/06	TBR	Conference call with Delphi Team regarding Agreements.	03	.40
08/22/06	TBR	Conference with M. Hammer, J. Hilliard regarding Visteon.	03	.30

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DELPHI AUTOMOTIVE SYSTEMS
ACCOUNT NUMBER: 000115900
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September 12, 2006

08/23/06	TBR	Final revisions to Agreements.	03	.50
08/23/06	TBR	E-mail to C. Meyer, Delphi Team regarding Agreements.	03	.20
08/23/06	TBR	Telephone conference with A. Perry, B. Chapman regarding Agreements, funding.	03	.30
08/23/06	TBR	Telephone conference with D. Rose regarding Agreements, professional fees.	03	.30
08/23/06	TBR	Telephone conference with C. Meyer regarding Agreements.	03	.30
08/24/06	TBR	Telephone conference with A. Perry regarding Agreements.	03	.20
08/24/06	TBR	Review Chapman e-mail regarding Agreements.	03	.20
08/24/06	TBR	Telephone conference with D. Rose regarding Agreements, funding.	03	.20
08/24/06	TBR	Review Rose e-mail regarding professional fees.	03	.20
08/24/06	TBR	E-mail to C. Meyer regarding Agreements.	03	.20
08/24/06	TBR	Review revised draft of Visteon letter.	03	.20
08/24/06	TBR	E-mail to C. Meyer, M. Hammer regarding Visteon letter.	03	.20
08/25/06	TBR	Telephone conferences with Delphi Team, BBK regarding Agreements, professional fees.	03	.50
08/25/06	TBR	Telephone conference with C. Meyer regarding Agreements, professional fees, funding.	03	.80
08/25/06	TBR	E-mail to C. Meyer regarding professional fee settlement.	03	.30
08/25/06	TBR	Telephone conference with A. Perry regarding funding.	03	.20
08/30/06	TBR	E-mail to C. Meyer regarding Patent License.	03	.20

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ACCOUNT NUMBER: 000115900
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September 12, 2006

08/30/06	TBR	Review new signature pages to Patent License.	03	.20
08/31/06	TBR	Review Rose e-mail regarding Judgment.	03	.20
08/31/06	TBR	E-mails to D. Rose, C. Meyer regarding Judgment.	03	.40

TOTAL BILLABLE HOURS 30.50

TOTAL FEES 7594.20

DISBURSEMENTS:

Copies	24.90

	24.90

TOTAL FEES 7594.20

TOTAL DISBURSEMENTS 24.90

Matter Total 7619.10

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ACCOUNT NUMBER: 000115900
INVOICE NO.: 8311694

September 12, 2006

[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: I & W INDUSTRIES, INC. 000115900-0124

DATE	INIT	DESCRIPTION	TASK	HOURS
08/15/06	TBR	Telephone conference with M. West regarding resourcing.	03	.30
08/18/06	TBR	Telephone conference with A. Perry, M. Fortunak, M. West regarding funding.	03	.40
08/23/06	TBR	Telephone conference with A. Perry, M. Fortunak, M. West regarding Mark IV cost allocation.	03	.40
08/23/06	TBR	Voicemail to J. Laino regarding August 24 conference call.	03	.20
08/24/06	TBR	Telephone conference with Delphi Team regarding Mark IV cost allocation.	03	.50
08/24/06	TBR	Conference call regarding Delphi Team, Mark IV regarding cost allocation.	03	.60
08/28/06	TBR	Telephone conferences with A. Perry, M. West regarding Mark IV.	03	1.30
08/28/06	TBR	Review Customer allocation spreadsheet.	03	.20
08/28/06	TBR	Conference call with Delphi Team, Mark IV regarding Customer allocation.	03	.60

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September 12, 2006

TOTAL BILLABLE HOURS	4.50
TOTAL FEES	1125.00

TOTAL FEES	1125.00
Matter Total	1125.00
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September 12, 2006

[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: TENATRONICS LTD. 000115900-0126

DATE	INIT	DESCRIPTION	TASK	HOURS
08/01/06	TBR	Conference call with Customer Group regarding Accommodation Agreement.	03	.60
08/01/06	TBR	Review Delphi Team e-mails regarding bank builds.	03	.50
08/02/06	TBR	Conference call with Customer Group regarding Agreements.	03	.70
08/02/06	TBR	Telephone conferences with Delphi Team regarding Agreements, Sterling patent.	03	.70
08/02/06	TBR	Review revised Accommodation Agreement.	03	.40
08/03/06	TBR	Customer call regarding Agreements, receivership.	03	.50
08/03/06	TBR	Telephone conference with D. Rose regarding Intercustomer Agreement.	03	.20
08/03/06	TBR	E-mail to J. Sgroi regarding Intercustomer Agreement.	03	.20
08/03/06	TBR	Telephone conference with C. Rieder regarding Agreements.	03	.50
08/04/06	TBR	Review revised Intercustomer Agreement.	03	.40
08/04/06	TBR	E-mail to M. Everett regarding Intercustomer Agreement.	03	.20

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September 12, 2006

08/04/06	TBR	Telephone conferences with M. Everett, C. Rieder regarding Intercustomer issues.	03	1.50
08/04/06	TBR	Conference call with Customer Group, BBK regarding status of open matters.	03	.50
08/07/06	TBR	Conference calls with Customer Group regarding Intercustomer, Accommodation Agreements, production, receivership.	03	1.00
08/07/06	TBR	Conference calls with Delphi Team regarding Agreements, production, receivership.	03	1.00
08/08/06	TBR	Review Rose e-mails regarding hostage payments, parts list.	03	.40
08/08/06	TBR	Conference call with Customer Group regarding status of issues.	03	.80
08/08/06	TBR	Telephone conference with B. Weiss regarding license issues.	03	.30
08/08/06	TBR	Revise Intercustomer Agreement.	03	.50
08/08/06	TBR	Telephone conference with Delphi Team regarding Intercustomer Agreement, strategy.	03	.70
08/09/06	TBR	Conference calls with Customer Group regarding Agreement, production.	03	1.30
08/09/06	TBR	E-mails and conference calls with Delphi Team regarding Agreements, proposed license.	03	1.50
08/09/06	TBR	Telephone conference with B. Weiss regarding license.	03	.30
08/09/06	TBR	Review revised Intercustomer Agreement.	03	.30
08/09/06	TBR	Review Lear's comments to Intercustomer Agreement.	03	.20
08/10/06	TBR	Conference calls with Customer Group, BBK regarding Agreements, receivership, license.	03	1.50

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ACCOUNT NUMBER: 000115900
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September 12, 2006

08/10/06	TBR	Telephone conferences with Delphi Team regarding Agreements, license.	03	1.30
08/10/06	TBR	Telephone conference with B. Weiss, C. Meyer regarding license.	03	.40
08/10/06	TBR	Review and revise Intercustomer Agreement.	03	.80
08/10/06	TBR	Telephone conferences with A. Perry, D. Rose regarding setoff.	03	.50
08/10/06	TBR	Review final Agreements.	03	.60
08/10/06	TBR	E-mail to Delphi Team regarding final Agreements.	03	.20
08/11/06	TBR	Conference calls with Customer Group, BBK regarding license, Agreements.	03	1.00
08/11/06	TBR	Telephone conferences with B. Weiss, J. Sgroi regarding license.	03	.50
08/11/06	TBR	Telephone conference with J. Funke regarding license.	03	.40
08/11/06	TBR	E-mails regarding signed Agreements.	03	.50
08/11/06	TBR	Telephone conferences with B. Chapman regarding license.	03	.50
08/11/06	TBR	Telephone conference with M. Everett regarding status.	03	.20
08/11/06	TBR	Telephone conference with D. Rose regarding setoff.	03	.20
08/14/06	TBR	Conference call with Customer Group regarding receivership.	03	.50
08/14/06	TBR	Telephone conference with A. Perry regarding participation.	03	.20
08/14/06	TBR	Telephone conference with J. Sgroi regarding participations.	03	.20

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(I.D. NO. 38-2384883)

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(313) 225-7000

DELPHI AUTOMOTIVE SYSTEMS
ACCOUNT NUMBER: 000115900
INVOICE NO.: 8311694

September 12, 2006

08/15/06	TBR	Telephone conference with D. Rose regarding subordinated participations.	03	.20
08/16/06	TBR	Telephone conference with D. Rose regarding Subordinated Participation Agreement.	03	.20
08/17/06	TBR	Revised Subordinated Participation Agreement.	03	1.50
08/17/06	TBR	Telephone conference with D. Rule regarding Agreement.	03	.20
08/18/06	TBR	Completed revisions to Subordinated Participation Agreement.	03	.40
08/18/06	TBR	E-mail to Baty, Bakst, regarding Participation Agreement.	03	.20
08/18/06	TBR	Telephone conference with D. Rose regarding status.	03	.20
08/22/06	TBR	Conference with D. Baty regarding Subordinated Participation Agreement.	03	.20
08/23/06	TBR	Conference call with Customer Group, A. Rutman regarding status of receivership.	03	1.00
08/23/06	TBR	Revise Subordinated Participation Agreement.	03	.50
08/23/06	TBR	E-mail to D. Baty, B. Diehl regarding Subordinated Participation Agreement.	03	.20
08/24/06	TBR	Telephone conference with A. Rutman, Receiver, regarding setoff.	03	.30
08/24/06	TBR	E-mail to A. Rutman regarding setoff.	03	.20
08/24/06	TBR	Telephone conference with D. Rose regarding Subordinated Participation Agreement.	03	.20
08/24/06	TBR	Review Receiver e-mails regarding vendor issues.	03	.40
08/31/06	TBR	Review Sgroi e-mail regarding Subordinated Participation Agreement.	03	.20

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September 12, 2006

08/31/06 TBR E-mail to Delphi Team regarding Subordinated 03 .20
Participation Agreement.

TOTAL BILLABLE HOURS	31.00
TOTAL FEES	7750.00

DISBURSEMENTS:

Copies	23.70

	23.70
 TOTAL FEES	7750.00
 TOTAL DISBURSEMENTS	23.70
 Matter Total	7773.70
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September 12, 2006

[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: AMERICAN RUBBER PRODUCTS 000115900-0127

DATE	INIT	DESCRIPTION	TASK	HOURS
08/01/06	MEW	Attention to fixed asset list, resolution of leased equipment issue.	03	1.40
08/01/06	MEW	Attention to request by ARP professionals for payment for unpaid fees.	03	.90
08/01/06	MEW	Email from Bank regarding document status.	03	.10
08/01/06	MEW	Communication with Wells Fargo counsel regarding UCC searches.	03	.20
08/01/06	MEW	Attention to correct legal entity of purchaser.	03	.10
08/01/06	MEW	Review and revise Agreement per negotiations and re-circulate to ARP and Wells Fargo counsel (Transition Services Agreement, Second Party Bill of Sale, Article 9 Purchase Agreement, Agreement for Voluntary Surrender of Assets).	03	1.80
08/01/06	MEW	Email regarding UCC searches.	03	.10
08/01/06	MEW	Review Consulting Agreement, as revised.	03	.40
08/01/06	MEW	Brief review of updated inventory detail.	03	.30
08/01/06	MEW	Email to and from client regarding payment of professional fees.	03	.20

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September 12, 2006

08/01/06	MEW	Review 7/31/06 accounts receivable listing and purchase price calculation.	03	.40
08/01/06	MEW	Attention to UCC information - Well Fargo's security interest - Indiana.	03	.40
08/01/06	MEW	Attention to BBK Trust Agreement to hold operating funds.	03	.30
08/01/06	MEW	Attention to blanket UCC filing, effective date of Indiana UCC amendment.	03	.80
08/01/06	MEW	Further review of UCC filing, extent of coverage.	03	.40
08/01/06	MEW	Revise and re-circulate all transaction documents.	03	1.80
08/01/06	MEW	Additional revisions to transaction documents.	03	.30
08/01/06	MEW	Focus on two significant equipment items ARP is now saying are leased.	03	.80
08/01/06	MEW	Review Wells Fargo's signatures.	03	.10
08/01/06	MEW	Negotiations with ARP counsel regarding treatment of leased equipment.	03	.40
08/01/06	MEW	Discussions with Dana Mesler regarding leased equipment and how to resolve issues.	03	.50
08/01/06	MEW	Emails from ARP counsel regarding leased equipment and review attachments.	03	.70
08/02/06	MEW	Work with opposing counsel to close and fund asset acquisition.	03	2.50
08/02/06	MEW	Work with client, opposing counsel, to close and fund asset acquisition.	03	1.50
08/02/06	MEW	Email from Wells Fargo counsel regarding closing status.	03	.10
08/02/06	MEW	Conference with Dana Mesler regarding transaction status, leased equipment.	03	.40

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08/02/06	MEW	Email regarding payment of purchase price (from Wells Fargo counsel) and payoff amount.	03	.20
08/02/06	MEW	Email to and from Wells Fargo regarding accounts receivable collection status, payoff number.	03	.20
08/02/06	MEW	Attention to leased equipment escrow.	03	.30
08/02/06	MEW	Attention to resolution of leased equipment issue.	03	.40
08/02/06	MEW	Attention to wire transfers to close.	03	.20
08/02/06	MEW	Email regarding accounts receivable collection.	03	.10
08/02/06	MEW	Revise and re-circulate all documents for execution.	03	2.60
08/02/06	MEW	Email from client regarding accounts receivable collection, adjustments to purchase price.	03	.20
08/02/06	MEW	Revise and re-circulate Article 9 Asset Purchase Agreement and Bill of Sale.	03	1.20
08/02/06	MEW	Attention to ARP and Seller signature pages.	03	.20
08/02/06	MEW	Attention to Delphi signature pages.	03	.20
08/02/06	MEW	Email from Visteon counsel regarding production contact persons.	03	.10
08/03/06	TBR	Telephone conferences and e-mails with K. Katsma, attorney for Visteon, regarding stop ship.	03	.60
08/03/06	TBR	Telephone conferences with A. Bowman and D. Messler regarding Visteon.	03	1.00
08/03/06	MEW	Letter from Wells Fargo counsel regarding collection of accounts receivable.	03	.10

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08/04/06	TBR	Conference call with Delphi Team regarding Visteon deal.	03	.50
08/04/06	MEW	Attention and emails from and to Thomas Radom regarding relationship with Visteon and ACH.	03	.80
08/04/06	MEW	Email regarding resolution with Visteon and ACH.	03	.20
08/07/06	MEW	Conference with Thomas Radom regarding status.	03	.10
08/30/06	MEW	Email from ARP's counsel regarding payoff of lease on waterjet and press and review related documents.	03	.30
08/30/06	MEW	Email from Dana Mesler regarding GM payment and review GM proposed letter agreement.	03	.30
08/31/06	MEW	Attention to GM payment of \$15,000.	03	.10
08/31/06	MEW	Conference with Mike Olson regarding Accommodation Agreement.	03	.30

TOTAL BILLABLE HOURS 27.10

TOTAL FEES 6775.00

DISBURSEMENTS:

Copies	8.80
Telephone Charges	48.02

	56.82

TOTAL FEES 6775.00

TOTAL DISBURSEMENTS 56.82

Matter Total 6831.82

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ACCOUNT NUMBER: 000115900
INVOICE NO.: 8311694

September 12, 2006

[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: QC ONICS 000115900-0128

DATE	INIT	DESCRIPTION	TASK	HOURS
08/07/06	TBR	Telephone conferences with M. Everett regarding proposed stock purchase, Delphi, options.	03	.70
08/07/06	TBR	Review e-mails regarding stock purchase.	03	.30
08/07/06	MEW	Attention to possible sale of QC Onics and conference with Thomas Radom regarding status.	03	.30
08/07/06	MEW	Review offer letter and Letter of Intent.	03	.50
08/07/06	MEW	Review elements of and outline subordinated participation agreement.	03	.70
08/07/06	MEW	Outline intercustomer agreement.	03	.40
08/07/06	MEW	Email from M. Everett with YNA changes to draft Accommodation and Access Agreements.	03	.80
08/08/06	MEW	Status email from M. Everett.	03	.10
08/08/06	MEW	Review correspondence regarding Asaba offer(s).	03	.30
08/08/06	MEW	Review and analysis of YNA changes to Delphi's proposed Accommodation Agreement and Access Agreement.	03	1.20
08/09/06	MEW	Prepare for meeting with M. Everett, Yazaki.	03	.50

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September 12, 2006

08/09/06	MEW	Review Accommodation Agreement and discuss with M. Everett.	03	1.00
08/09/06	MEW	Discuss case status with Yazaki, Delphi.	03	.50
08/09/06	MEW	Attention to revisions of two sets of Access Agreements, Accommodation Agreements.	03	1.00
08/09/06	MEW	Conference with Bank counsel regarding case status.	03	.40
08/09/06	MEW	Review and revise Accommodation and Access Agreements -- versions for use if company sold to Asaba.	03	1.60
08/09/06	MEW	Review and revise Accommodation and Access Agreements to reflect Yazaki changes.	03	1.00
08/09/06	MEW	Draft Intercustomer Agreement.	03	2.50
08/09/06	MEW	Draft Subordinated Participation Agreement.	03	2.00
08/09/06	MEW	Review Yazaki proposal for Accommodation Agreement.	03	.40
08/09/06	P H	Conference with M. E. Wilkins; attention to Participation and Subordination Agreements.	03	.50
08/10/06	MEW	Review and revise drafts of Accommodation Agreements, Access Agreements, Intercustomer Agreement, Subordinated Participation Agreement.	03	2.40
08/10/06	MEW	Prepare for and participate in Customer Group call.	03	.80
08/10/06	MEW	Review and revise various agreements and circulate to Yazaki, Delphi, BBK.	03	1.10
08/10/06	MEW	Conference with BBK regarding background, options going forward.	03	.40
08/10/06	MEW	Call with Yazaki counsel, potential purchaser, Debtor and lender to review acquisition and funding status.	03	.90

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September 12, 2006

08/10/06	MEW	Status call to M. Everett.	03	.30
08/10/06	MEW	Prepare for and follow-up strategy call with Customer Group.	03	.80
08/10/06	MEW	Attention to Accommodation Agreement, Access Agreement, Intercustomer Agreement.	03	1.30
08/10/06	P H	Revisions to Intercustomer and Participation Agreements.	03	1.00
08/10/06	P H	Conference call with investors and customers.	03	1.00
08/10/06	P H	Conference call with Customer group.	03	1.70
08/11/06	MEW	Prepare for and participate in Customer call.	03	1.00
08/11/06	MEW	Prepare for and participate in call with BBK regarding status.	03	.50
08/11/06	MEW	Participate in call with Yazaki counsel, QC counsel, management regarding cash needs, investor contribution.	03	1.00
08/11/06	MEW	Negotiations and attention to funding of QC operations in near term and review company proposal regarding investor cash infusion.	03	2.80
08/11/06	MEW	Conference with QC counsel regarding funding issues.	03	.30
08/11/06	MEW	Conference with T. Monahan (BBK) regarding strategy for approaching lender.	03	.40
08/11/06	MEW	Attention to Yazaki changes and comments to Access, Accommodation, Subordinate Participation Agreement.	03	.40
08/11/06	MEW	Attention to BBK comments to various documents.	03	.30
08/11/06	P H	Multiple conferences with customer group and debtor.	03	1.20

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08/11/06	P H	Attention to financials and shareholders' proposal.	03	1.20
08/13/06	MEW	Email from T. Monahan, BBK, regarding willingness of investors to infuse additional capital.	03	.10
08/13/06	MEW	Review Asaba Letter of Intent and QC 2006-2007 Projected Profit & Loss Statement.	03	.40
08/14/06	MEW	Prepare for and participate in Customer Group call.	03	1.00
08/14/06	MEW	Review Accommodation Agreement.	03	1.10
08/14/06	MEW	Conference with D. Wollschlager regarding funding options.	03	.20
08/14/06	MEW	Customer call and follow-up with BBK and Yazaki.	03	1.20
08/14/06	MEW	Telephone to lender counsel and email to set up bank call.	03	.40
08/14/06	MEW	Prepare for conference call with National City counsel.	03	.80
08/14/06	MEW	Review and revise Subordinated Participation Agreement.	03	1.20
08/14/06	MEW	Prepare for and participate in Customer Group call and follow-up with BBK.	03	.90
08/14/06	MEW	Review Subordinated Participation Agreement and forward draft to National City counsel.	03	.40
08/14/06	MEW	Draft and revise Accommodation Agreement, Access Agreement, Intercustomer Agreement, Subordinated Participation Agreement and draft BBK Trust Agreement.	03	2.20
08/14/06	MEW	Email from A. Perry regarding payables due QC and forward to T. Monahan.	03	.10

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08/14/06	MEW	Email from Bank counsel regarding subordinated participation agreement.	03	.10
08/14/06	MEW	Email from BBK regarding 1:30 call, agenda.	03	.10
08/14/06	MEW	Review sample BBK Trust Agreement.	03	.40
08/14/06	MEW	Email from BBK regarding funding issues.	03	.10
08/14/06	MEW	Email from T. Monahan regarding delphi payables and conference with T. Monahan regarding funding on emergency basis.	03	.30
08/14/06	MEW	Review agreements to be revised.	03	.70
08/14/06	P H	Conference calls with customer group.	03	1.90
08/15/06	MEW	Prepare for and participate in Customer call.	03	1.00
08/15/06	MEW	Conference with bank counsel regarding Customer funding support.	03	.30
08/15/06	MEW	Conference with T. Monahan regarding bank position on customer funding.	03	.20
08/15/06	MEW	Follow-up work with BBK regarding funding of operating shortfall, negotiations with National City.	03	2.50
08/15/06	MEW	Prepare for and negotiate funding terms with Bank.	03	1.40
08/15/06	MEW	Review and revise Term Sheet for transactions.	03	1.80
08/15/06	MEW	Review customer sales numbers and percentage splits.	03	.40
08/15/06	MEW	Revise Term Sheet for transaction.	03	.70
08/15/06	MEW	Email from and to M. Everett regarding accommodation timeframe.	03	.10
08/15/06	MEW	Review short-term cash needs from BBK.	03	.30

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08/15/06	MEW	Review customer accounts receivable and contra information from BBK.	03	.20
08/15/06	MEW	Email transaction documents to Yazaki and email from and to counsel regarding matter status.	03	.20
08/15/06	MEW	Status email from BBK.	03	.10
08/15/06	MEW	Correspondence regarding Behr participation in customer group.	03	.10
08/15/06	P H	Attention to updates sales analyses and other correspondence from BBK.	03	.50
08/16/06	TBR	Telephone conference with M. Wilkins regarding status.	03	.50
08/16/06	MEW	Attention to term sheet for funding, supplier accommodations, sale of business.	03	1.40
08/16/06	MEW	Prepare for and participate in customer status call.	03	.60
08/16/06	MEW	Prepare for and telephone to National City counsel regarding terms of funding, bank forbearance.	03	.40
08/16/06	MEW	Work with BBK to refine approach to bank, funding split among customers (Wollschlager and Monahan).	03	2.00
08/16/06	MEW	Revise and draft Term sheet for Customer group.	03	1.40
08/16/06	MEW	Attention to Behr and other customer involvement in Customer group to share costs.	03	.30
08/16/06	MEW	Status email from BBK with updated cash flow forecast and review forecast and assumptions.	03	.30
08/16/06	MEW	Telephone to Gail Eynon regarding matter status, National City corporation.	03	.20

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08/16/06	MEW	Telephone from National City counsel regarding default letter and review Notice of Default letter.	03	.30
08/16/06	MEW	Discuss default letter with BBK's Wollschlager and Monahan.	03	.20
08/16/06	MEW	Telephone from Yazaki counsel regarding Intercustomer Agreement and review for changes to agreement.	03	.40
08/16/06	P H	Conference with BBK, M. E. Wilkins, counsel for debtor and Yazaki.	03	1.00
08/16/06	P H	Attention to revised customer agreements.	03	.60
08/17/06	MEW	Attention to term sheet for transaction and review proposed changes by BBK.	03	.70
08/17/06	MEW	Email from BBK regarding growth in customer accounts receivable.	03	.20
08/17/06	MEW	Email from T. Monahan regarding term sheet.	03	.10
08/17/06	MEW	Email from T. Monahan regarding Novalink potential expense.	03	.10
08/17/06	MEW	Conferences with P. Hall, T. Monahan, D. Wollschlager regarding term sheet, terms of documents.	03	.80
08/17/06	MEW	Review current revisions of Accommodation and Access Agreements for submission to bank.	03	.80
08/17/06	MEW	Review term sheet, as revised.	03	.30
08/17/06	MEW	Conference with National City counsel regarding status, Accommodation and Access Agreement, analysis of issues raised.	03	.70
08/17/06	MEW	Prepare for and participate in status call with Customer team.	03	1.00
08/17/06	P H	Revisions to documents.	03	.50

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08/17/06	P H	Correspondence to National City Bank regarding documents.	03	.50
08/17/06	P H	Correspondence to Behr re: same.	03	.50
08/17/06	P H	Conference call with Customer Group.	03	.50
08/17/06	P H	Conference with M. E. Wilkins.	03	.50
08/17/06	P H	Multiple conferences with BBK.	03	.50
08/17/06	P H	Correspondence to R. Chapman regarding Trust Agreement.	03	.50
08/18/06	MEW	Prepare for and conference with D. Wollschlager and T. Monahan in advance of call with lender.	03	.50
08/18/06	MEW	Prepare for and conduct call with Customer Group, National City.	03	1.50
08/18/06	MEW	Prepare for and conduct call with Customer Group.	03	1.00
08/18/06	MEW	Email from BBK regarding bank call issues.	03	.20
08/18/06	MEW	Send Access and Accommodation Agreement to G. Eynon with minor revisions.	03	.40
08/18/06	MEW	Conferences with lender counsel regarding open issues.	03	.40
08/18/06	MEW	Review revised term sheet.	03	.20
08/18/06	MEW	Prepare for and conduct update status call for Customer Group.	03	1.20
08/18/06	MEW	Review revised term sheet.	03	.10
08/18/06	MEW	Review finalized term sheet for Customer Group.	03	.20
08/18/06	MEW	Summarize status and open issues.	03	1.20
08/18/06	P H	Conference call with Customer Group.	03	.80